

FOR DRA USE ONLY

For the CALENDAR year **2001** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_

Mo	Day	Year		Mo	Day	Year
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<b>STEP 1</b> <b>Please</b> <b>Print</b> <b>or</b> <b>Type</b>	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		
	ADDRESS (Continued)		
	CITY/TOWN, STATE & ZIP CODE		

<b>STEP 2</b> <b>Entity Type</b> <b>&amp; Mailing</b> <b>Information</b>	<input type="checkbox"/> ① INDIVIDUAL	<input type="checkbox"/> ③ PARTNERSHIP	}	_____ % of NH Ownership Interest
	<input type="checkbox"/> ① JOINT	<input type="checkbox"/> ④ FIDUCIARY		
	<input type="checkbox"/> Check here if you would like your forms mailed to an address other than the above. (See instructions)			

Number & Street Address	City/Town	State	Zip Code
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<b>STEP 3 Special Return Type</b>	<input type="checkbox"/> Initial Return: Date established residency... _____		<input checked="" type="checkbox"/> Amended Return for Report of Change
	Mo	Day	Year
	<input type="checkbox"/> Final Return: Date abandoned residency... _____		
	Mo	Day	Year
	<input type="checkbox"/> Final Return Deceased taxpayer: SSN _____		Date of death _____

STEP 4	COMPLETE STEP 4 NUMBERS 1 - 5 ON SECOND PAGE OF THIS RETURN BEFORE COMPUTING TAX USING CHANGES AS REPORTED BY THE IRS
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<b>STEP 5</b> <b>Figure</b> <b>Your Net</b> <b>Taxable</b> <b>Income</b>	6	Gross Taxable Income (Page 2, Line 5).....	6		
	7	Less: \$2,400 Individual, Partnership, and Fiduciary; \$4,800 Joint.....	7		
	8	Adjusted Taxable Income (Line 6 less Line 7).....	8		
	<input type="checkbox"/> Check here to be removed from mailing list				
	9	Deduction for Contribution to Qualified Investment Capital Company (see instructions).....	9		
	<input type="checkbox"/> Blind <input type="checkbox"/> Spouse Blind <input type="checkbox"/> 65 (or over) or disabled _____ <input type="checkbox"/> Spouse 65 (or over) or disabled _____ <div style="display: flex; justify-content: space-around; font-size: small;"> <span>Year of Birth</span> <span>Year of Birth</span> </div>				
10	Check the exemptions that apply above:      Total number of boxes checked _____ x \$1,200= .....	10			
11	<b>Net Taxable Income</b> (Line 8 less Lines 9 and 10).....	11			

<b>STEP 6</b> <b>Figure</b> <b>Your</b> <b>Tax,</b> <b>Credits,</b> <b>Interest</b> <b>and</b> <b>Penalties</b>	<b>12 New Hampshire Interest and Dividends Tax</b> (Line 11 x 5%) .....	12		
	<b>13 Payments:</b> (a) Tax paid with Application for Extension.....	13(a)		
	(b) Payment from 2001 Declaration of Estimated Tax.....	13(b)		
	(c) Credit carryover from prior years.....	13(c)		
	(d) Paid with original return or amended returns.....	13(d)		
	<b>14 Balance of Tax Due</b> (Line 12 less Line 13).....	14		
	<b>15 Additions to Tax:</b> (a) Interest (See instructions).....	15(a)		
	(b) Failure to Pay (See instructions).....	15(b)		
	(c) Failure to File (See instructions).....	15(c)		
	(d) Underpayment of Estimated Tax (See instructions).....	15(d)		

<b>STEP 7</b> <b>Balance</b> <b>Due or</b> <b>Overpay-</b> <b>ment</b>	16 <b>Total Balance Due</b> (Line 14 plus Line 15) Make check payable to: State of New Hampshire..... 16		
	Enclose, but do not staple or tape, your payment with this return.		
	17 <b>OVERPAYMENT</b> (Line 13 less Line 12 adjusted by Line 15, if applicable)..... 17		
FOR DRA USE ONLY	18 Amount of Line 17 to be applied to: (a) Your 2002 tax liability..... 18(a)		
	(b) <b>Refund</b> - Please allow 12 weeks for processing..... 18(b)		

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature (in ink)	Date	Signature (in ink) of Paid Preparer Other Than Taxpayer
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If joint return, **BOTH** husband & wife must sign, even if only one had income. Date \_\_\_\_\_ Preparer's Tax Identification Number \_\_\_\_\_ Date \_\_\_\_\_

MAIL TO: NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD NH 03302-2035

Preparer's Address \_\_\_\_\_

City/Town, State, &amp; Zip Code \_\_\_\_\_

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REPORT OF INTEREST AND DIVIDENDS INCOME**  
TAX YEAR 2001

Page 2

**STEP 4**

IRS ADJUSTMENT ONLY

**1 Your Federal 1040 Income Tax Return: (Partnerships and Fiduciaries, See Instructions)**

(a) Interest Income. Enter the amount from Line 8(a).....	1(a)	<input type="text"/>	<input type="text"/>
(b) Dividend Income. Enter the amount from Line 9.....	1(b)	<input type="text"/>	<input type="text"/>
(c) Federal Tax Exempt Interest Income. Enter the amount from Line 8(b).....	1(c)	<input type="text"/>	<input type="text"/>
(d) Subtotal Income [Sum of Lines 1(a), 1(b) and 1(c)].....	1(d)	<input type="text"/>	<input type="text"/>

**2 List Actual Cash & Property Distributions From S-Corporations, Partnerships, and Fiduciaries:**

Entity codes: 2="S" Corporations; 3=Partnerships; 4=Trusts or Estates; 5=Other

I ENTITY CODE	II NAME OF PAYER	III PAYER'S IDENTIFICATION NUMBER	IV DISTRIBUTION AMOUNT
Total from supplemental schedule attached			

2 Total Distributions.....	2	<input type="text"/>	<input type="text"/>
3 Subtotal Sum of Lines 1(d) and 2 .....	3	<input type="text"/>	<input type="text"/>

**4 List payers and amounts of interest and/or dividends NOT TAXABLE to NH included on Lines 1(a), 1(b), 1(c), and/or 2:**

I REASON CODE	II NAME OF PAYER	III PAYER'S IDENTIFICATION NUMBER	IV NON-TAXABLE AMOUNT
4(a) Subtotal of non-taxable income above (Sum of Column IV)		4(a)	
4(b) Total non-taxable form supplemental schedule (attached)		4(b)	
4(c) Non-taxable subtotal of Lines 4(a) and 4(b)		4(c)	
4(d) Part-year resident non-taxable pro-rata share		4(d)	

4 <b>Total Non-Taxable Amount</b> [Sum of Line 4(c) and Line 4(d)].....	4(e)	<input type="text"/>	<input type="text"/>
5 <b>Gross Taxable Income</b> [Line 3 minus Line 4(e)]. ENTER THIS AMOUNT ON PAGE 1, LINE 6.....	5	<input type="text"/>	<input type="text"/>

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**REPORT OF CHANGE INTEREST AND DIVIDENDS TAX RETURN - 2001**  
**IRS ADJUSTMENT ONLY**

<b>COMMON ERRORS</b>	<p>The following is a list of the most common mistakes made by taxpayers when filing a NH Interest and Dividends Tax return. These, along with other errors, may cause the return to be considered an "incomplete return" which may result in the assessment of interest and penalties. To ensure that you have filed a complete return, carefully follow the general and line-by-line instructions and be sure you have done the following:</p> <p><b>HAVE YOU SIGNED AND DATED THE RETURN IN INK?</b></p> <p><b>IF THIS IS A JOINT RETURN, HAS YOUR SPOUSE INCLUDED THEIR SOCIAL SECURITY NUMBER, SIGNED AND DATED THE RETURN IN INK?</b></p> <p><b>IF THERE IS A BALANCE DUE OF \$1.00 OR GREATER, HAVE YOU ENCLOSED A CHECK FOR THE TOTAL AMOUNT DUE?</b></p> <p><b>DID YOU MAKE THE CHECK PAYABLE TO THE STATE OF NEW HAMPSHIRE?</b></p> <p><b>ARE THE WRITTEN AND NUMERIC AMOUNTS ON THE CHECK FOR THE SAME AMOUNT?</b></p> <p><b>HAVE YOU SIGNED AND DATED THE CHECK?</b></p> <p><b>HAVE YOU ENCLOSED BOTH PAGES OF THE DP-10?</b></p>
<b>WHO MUST FILE A RETURN</b>	<p><b>INDIVIDUALS:</b> Individuals who are residents or inhabitants of the state for any part of the tax year must file providing they received more than \$2,400 of gross taxable interest and/or dividend income for a single individual or \$4,800 of such income for a married couple filing a joint New Hampshire return. (Part-year residents see below.)</p> <p>To determine whether a return must be filed, you should complete Step 1 through Step 5, Line 8.</p> <p>If the amount on Line 8 is \$0 or less you are not required to file an Interest and Dividends Tax Return. Please check the box under Line 8, sign in ink, and mail the form so that we may remove you from our mailing list.</p> <p><b>PARTNERSHIPS, LLC's, ASSOCIATIONS, TRUSTS AND FIDUCIARIES:</b> Please see separate tables in this booklet regarding "WHO" and "WHAT" is taxable.</p>
<b>JOINT FILERS</b>	<p>To ensure your payments are credited to your account, the sequence of names and social security numbers must be consistent on all Interest and Dividends Tax estimates, extensions and returns.</p>
<b>PART YEAR RESIDENCY</b>	<p>For New Hampshire Interest &amp; Dividends Tax purposes, a "part year resident" is someone who has permanently established residency in New Hampshire during the year or who has permanently abandoned residency in New Hampshire during the year.</p> <p>If you <b>established</b> residency after January 1, 2001, check the "Initial Return" box and enter the date of residency in Step 3. If you <b>abandoned</b> residency during the year, check the "Final Return" box and enter the date in Step 3.</p> <p>A temporary absence for any length of time does not change your state of residency. If you are unsure whether you are a resident of New Hampshire, please call the Taxpayer Assistance Office (603) 271-2186, Monday through Friday, 8:00 a.m. to 4:30 p.m.</p> <p>Part-year residents are entitled to the full \$2,400 exemption (or \$4,800 for joint filers) and the full amount for the exemptions shown in Step 5, Line 10 of the return.</p> <p>Part-year residents must file a return if, during the entire year, their taxable income was over \$2,400 (or over \$4,800 for joint filers). However, only the interest and dividend income earned during that portion of the year for which they were a New Hampshire resident is taxable.</p>
<b>WHEN TO FILE</b>	<p>Calendar Year: If your return is based on a calendar year, it must be postmarked on or before April 16, 2002. Fiscal Year: If your return is based on a taxable period other than a calendar year, it must be postmarked on or before the 15th day of the fourth month following the end of your taxable period.</p>
<b>WHERE TO FILE</b>	<p>MAIL NH DEPT OF REVENUE ADMINISTRATION TO: DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD NH 03302-2035</p> <p><b>FACSIMILE DOCUMENTS ARE NOT ACCEPTED</b></p>
<b>EXTENSION TO FILE</b>	<p>New Hampshire does not require taxpayers to file an application for an automatic 7-month extension of time to file provided that the taxpayer has paid 100% of the Interest and Dividends Tax determined to be due by the due date of the tax.</p> <p>If you need to make an additional payment, you must file a Form DP-59-A along with the payment. This application and payment must be postmarked on or before the due date of the tax. Failure to pay 100% of the tax due by the original due date will result in the assessment of interest and may result in the assessment of penalties. You are not required to attach a copy of your federal extension to your return.</p>
<b>CONFIDENTIAL INFORMATION</b>	<p>Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.</p>
<b>SOCIAL SECURITY NUMBERS</b>	<p>Disclosure of social security numbers is mandatory under Department of Revenue Administration rules Rev. 221.02, 221.03. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c)(2)(C)(i).</p> <p>The failure to provide social security numbers may result in a rejection of a return or application. The failure to timely file a return or application complete with social security numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments that may result in increased tax liability.</p>
<b>AMENDED RETURNS</b>	<p>If you discover an error was made on your return after it has been filed, an amended New Hampshire return should be promptly filed by completing a corrected Form DP-10 and by checking the "AMENDED" box in Step 3 on the return. New Hampshire does not have a separate form for amended returns.</p>
<b>ROUNDING</b>	<p>Money items on all Interest and Dividends Tax forms may be rounded off to the nearest whole dollar.</p>
<b>NEED HELP</b>	<p>Call the Taxpayer Assistance Office at (603) 271-3400, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the department should include the taxpayer name, federal employer identification number or social security number, the name of a contact person and a daytime telephone number.</p>
<b>NEED FORMS</b>	<p>To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at <a href="http://www.state.nh.us/revenue">www.state.nh.us/revenue</a> or by visiting any of the 21 depository libraries located throughout the state.</p>
<b>REPORT OF CHANGE</b>	<p>To report a change to your Interest and Dividends Tax Return for years 1994 to present, (which resulted from a federal audit) file a separate report of change, ROC-DP-10, form for each year. To file a report of change on an Interest and Dividends Tax return, you will need to use the federal adjustment and a copy of your return as originally filed or previously adjusted. When filing the completed ROC-DP-10, you must sign in ink and include the IRS form reporting the change. Follow the line by line instructions when filling out the report of change. An incomplete ROC will not be accepted. You may contact the Audit Division at (603) 271-3400 with any report of change questions. To report a change for taxable periods prior to 1994 contact the Department for the appropriate forms and instructions.</p>

## INTEREST AND DIVIDENDS TAX

## IRS ADJUSTMENT ONLY

## LINE-BY-LINE INSTRUCTIONS

<b>STEP 1</b>	Type or print the name and address in the space provided. Individual/Joint returns must include social security number and, if applicable, spouse's social security number in the space provided. For partnership or fiduciary returns, enter the federal employer identification number in the space provided.																																
<b>STEP 2</b>	<p>Entity type. You must check only one box. If a partnership return, enter the percentage of ownership by New Hampshire residents. If a fiduciary return, enter the percentage of NH beneficiaries.</p> <p>Forms mailing information: If you will not be at your New Hampshire mailing address when the forms are mailed on approximately January 2nd and if you would like forms mailed to a winter address, please check the box and provide the address. <b>This address will be used for form mailing purposes only.</b></p>																																
<b>STEP 3</b>	Check the appropriate box, if any, of the questions which apply to this return and enter the information requested.																																
<b>STEP 4</b>	<p>Complete Step 4 on the second page of this return before proceeding to Step 5.</p> <p><b>LINE 1(a) INTEREST INCOME:</b> Enter on Line 1(a) <b>ALL</b> interest income. For individual and joint filers the amount to be reported on Line 1(a) is from Line 8(a) of IRS Form 1040 or 1040A. For partnerships and fiduciary filers, the amount to be reported on Line 1(a) is the total of all interest income reported on your federal return. <b>NOTE:</b> All interest income which is not taxable to NH will be deducted on Line 4.</p> <p><b>LINE 1(b) DIVIDEND INCOME:</b> Enter on Line 1(b) <b>ALL</b> ordinary dividend income. For individual and joint filers the amount to be reported on Line 1(b) is from Line 9 of IRS Form 1040 or 1040A. <b>NOTE:</b> All dividend income which is not taxable to NH will be deducted on Line 4.</p> <p><b>LINE 1(c) FEDERAL TAX-EXEMPT INTEREST INCOME:</b> Enter on Line 1(c) the amount of <b>ALL</b> federally tax-exempt interest income. For individuals and joint filers, the amount is from IRS Form 1040 or 1040A, Line 8 (b). Unless specifically exempt by New Hampshire law, all federally tax-exempt interest income is taxable to New Hampshire. <b>NOTE:</b> All federal tax-exempt interest income that is not taxable to NH will be deducted on Line 4.</p> <p><b>LINE 1(d)</b> Enter the subtotal of Lines 1(a), 1(b) and 1(c) on Line 1(d).</p> <p><b>LINE 2 OTHER INCOME SUBJECT TO THE NH INTEREST AND DIVIDENDS TAX:</b> List on Line 2 the actual cash or property distributions you received or constructively received from S corporations, partnerships with transferable shares, trusts or estates with transferable shares, or the return of capital from qualified investment capital companies when the investment is returned within three years of the original deduction. These distributions are subject to tax in NH as a "dividend". (Transferable means that you can freely transfer your shares without causing a dissolution of the organization or without prior approval of the other members.) All publicly traded partnerships fall into this category. <b>ALL NONTAXABLE INCOME WILL BE DEDUCTED ON LINE 4.</b></p> <p><b>LINE 2 DISTRIBUTIONS</b> In column I, enter the number which represents the type of entity of the payer. See the box below for ENTITY TYPE CODES. In column II, enter the name of the payer. In column III, enter the payer's social security number or federal employer identification number, if known. In column IV, enter the total amount of cash or property distribution received or constructively received. This amount may not correspond to any Line on your Federal Form 1040 or your Federal Schedule K-1. <b>NOTE:</b> This is not a tax on pass-through gains or losses from a Federal Schedule K-1. Therefore, do not include any pass-through gains or losses from Federal Schedule K-1.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 20%;">Entity Code</td> <td style="width: 20%; text-align: center;">2</td> <td style="width: 20%; text-align: center;">3</td> <td style="width: 20%; text-align: center;">4</td> <td style="width: 20%; text-align: center;">5</td> </tr> <tr> <td>Entity Type</td> <td>S Corporations</td> <td>Partnerships</td> <td>Trusts or Estates</td> <td>Other</td> </tr> </table> <p><b>LINE 3</b> Enter on Line 3 the sum of Lines 1(d) and 2.</p> <p>See Quick Checklist in this booklet for examples of taxable and non-taxable income sources</p> <p><b>LINE 4 INTEREST AND DIVIDENDS INCOME NOT TAXABLE TO NH</b> In column I, enter the code number which corresponds to the reason the income is not subject to the Interest and Dividends Tax. (See the box below for reason codes.) In column II, enter the name of the payer. In column III, enter the payer's social security number or federal identification number, if known. In column IV enter the non-taxable amount. These items should only be deducted if they were included on Lines 1 or 2.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <th style="width: 15%;">REASON CODE</th> <th>REASON</th> </tr> <tr> <td style="text-align: center;">1</td> <td>Direct US government obligations</td> </tr> <tr> <td style="text-align: center;">2</td> <td>NH municipal bond</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Long or short term capital gains included in Line 3</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Individual retirement account/Keogh plans/other exempt retirement plans</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Liquidating distributions</td> </tr> <tr> <td style="text-align: center;">6</td> <td>100% of K-1 interest or dividend income from a partnership/trust with non-transferable shares which <u>is</u> subject to I&amp;D tax</td> </tr> <tr> <td style="text-align: center;">7</td> <td>A portion of interest or dividend income from a partnership/trust with non-transferable shares which <u>is not</u> subject to I&amp;D tax</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Allocation to non-NH residents</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Part-year resident non-taxable prorata share</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Other: Interest and dividends reportable on Schedule K-1 by a partner, beneficiary or shareholder of a partnership, trust/estate and/or S-Corporation.</td> </tr> </table> <p><b>REASON CODE 7 CALCULATION:</b> Example: a resident/inhabitant receives a \$5,000 distribution from a partnership that has no usual place of business in New Hampshire and the Partnership has non-transferrable shares or from a fiduciary that is not a New Hampshire trust and the Fiduciary has non-transferrable shares.</p> <p>The partnership or fiduciary's total gross income is \$100,000 and its interest and dividend income is \$10,000.  The amount of the distribution that is non-taxable to the resident is \$4,500; <math>\\$100,000 - \\$10,000 = \\$90,000 / \\$100,000 \times \\$5,000</math></p> <p><b>PART-YEAR RESIDENT NON-TAXABLE PRORATA SHARE:</b> Part-year residents may prorate interest and dividends income. Individuals filing as part-year residents may deduct on Line 4(d) the amount of taxable income earned while not a resident of New Hampshire. To determine the annual taxable income for the pro-rata share calculation, subtract 4(c) the subtotal of non-taxable income from Line 3, then apply the following calculation to that figure to determine the amount to enter on Line 4(d), part-year resident pro-rata share.</p> <p style="text-align: center;">Annual taxable income x <math>\frac{\text{number of days a Non-NH Resident}}{365 \text{ days of the year}}</math></p> <p>Enter the total of Lines 4, 4(c) and 4(d) on Line 4(e).</p> <p><b>LINE 5 GROSS TAXABLE INCOME:</b> Enter the amount of Line 3 minus Line 4(e). Enter this amount on Step 5, Line 6.</p>	Entity Code	2	3	4	5	Entity Type	S Corporations	Partnerships	Trusts or Estates	Other	REASON CODE	REASON	1	Direct US government obligations	2	NH municipal bond	3	Long or short term capital gains included in Line 3	4	Individual retirement account/Keogh plans/other exempt retirement plans	5	Liquidating distributions	6	100% of K-1 interest or dividend income from a partnership/trust with non-transferable shares which <u>is</u> subject to I&D tax	7	A portion of interest or dividend income from a partnership/trust with non-transferable shares which <u>is not</u> subject to I&D tax	8	Allocation to non-NH residents	9	Part-year resident non-taxable prorata share	10	Other: Interest and dividends reportable on Schedule K-1 by a partner, beneficiary or shareholder of a partnership, trust/estate and/or S-Corporation.
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**INTEREST AND DIVIDENDS TAX**

INSTRUCTIONS (continued)

**IRS ADJUSTMENT ONLY**

ROC-DP-10

Instructions

<b>STEP 5</b>	<p>To figure your net taxable income, complete Lines 6 through 11. For Individual /Joint filers <b>ONLY</b>, if Line 8 is zero, you are not required to file a return.</p> <p><b>LINE 6</b> Enter the Gross taxable income as calculated on Line 5 of Step 4 on the second page of this return.</p> <p><b>LINE 7</b> Enter the income exemption of \$2,400, if individual, partnership or fiduciary or \$4,800, if joint filer.</p> <p><b>LINE 8</b> Calculate your adjusted taxable income, Line 6 less Line 7 and enter the result on Line 8.</p> <p><b>LINE 9</b> Deduct here the amount of any cash contribution made during the taxable period to a qualified investment capital company as defined in RSA 77-A:1,XXIV. (The return of any such contributions received within the next three subsequent periods is taxable and should subsequently be included in Line 2.)</p> <p><b>LINE 10</b> Check the exemptions that apply. Multiply the number of boxes checked by \$1,200 and enter the result on Line 10.</p> <p><b>LINE 11</b> Calculate the net taxable income by subtracting Lines 9 and 10 from Line 8. Enter the result on Line 11.</p>																																										
<b>STEP 6</b>	<p><b>LINE 12</b> Figure your Interest &amp; Dividends Tax by multiplying Line 11 by 5%. Enter the tax on Line 12.</p> <p><b>LINE 13</b> Enter your payments on Lines 13(a) through 13(d). Enter the sum of your payments on Line 13. Calculate the tax due by subtracting your payments (Line 13(a) through 13(d) from the tax you calculated (Line 12).</p> <p><b>LINE 14</b> Enter the remainder, balance of tax due, on Line 14.</p> <p><b>LINE 15</b> Calculate your penalties, if any, as follows, and enter them on Lines 15(a) through 15(d).</p> <p><b>(a) INTEREST.</b> Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> <table border="0"> <tr> <td>_____</td><td>x</td><td>_____</td><td>x</td><td>_____</td><td>=</td><td>_____</td><td>Enter on Line 15(a).</td> </tr> <tr> <td>Tax Due</td><td></td><td>Number of days</td><td></td><td>Daily decimal rate equivalent</td><td></td><td>Interest due</td><td></td> </tr> <tr> <td></td><td></td><td>(see below for applicable rates)</td><td></td><td></td><td></td><td></td><td></td> </tr> </table> <p><b>NOTE:</b> The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the department for applicable rates for any other years)</p> <table border="1"> <thead> <tr> <th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr> <tr> <td>1/1/2001 - 12/31/2001</td><td>11%</td><td>.000301</td></tr> <tr> <td>1/1/1999 - 12/31/2000</td><td>10%</td><td>.000274</td></tr> <tr> <td>1/1/1998 - 12/31/1998</td><td>11%</td><td>.000301</td></tr> <tr> <td>Prior to 1/1/98</td><td>15%</td><td>.000411</td></tr> </tbody> </table> <p><b>(b) FAILURE TO PAY:</b> A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p><b>(c) FAILURE TO FILE:</b> A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.</p> <p><b>(d) UNDERPAYMENT PENALTY:</b> If your tax is more than \$200 you were required to make estimated tax payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimated tax or to determine if you qualify for an exception from making estimated payments, complete and <b>attach</b> Form DP-2210/2220. Form DP-2210/2220 may be obtained by calling the Department of Revenue Administration forms Line at (603) 271-2192.</p> <p><b>NOTE:</b> Taxpayers who substantially understate their tax on Line 14 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (Line 14) or \$5,000.</p>	_____	x	_____	x	_____	=	_____	Enter on Line 15(a).	Tax Due		Number of days		Daily decimal rate equivalent		Interest due				(see below for applicable rates)						PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2002 - 12/31/2002	9%	.000247	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12/31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/98	15%	.000411
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<b>STEP 7</b>	<p><b>LINE 16</b> If your Interest &amp; Dividends tax (Line 12) plus interest and penalties (Line 15) is greater than your payments (Line 13), then enter on Line 16 your balance of tax due. If less than \$1.00, do not pay <b>but still file the return</b>. Make check or money order payable to: State of New Hampshire. Payment must accompany the return; <b>HOWEVER, PLEASE ENCLOSE, BUT DO NOT STAPLE OR TAPE, YOUR PAYMENT WITH THE RETURN.</b> To ensure your check is credited to your account, please put your social security number or federal employer identification number on the check.</p> <p><b>LINE 17</b> If your total tax (Line 12) plus interest and penalties (Line 15) is less than your payments (Line 13), then you have overpaid. Enter the overpayment amount on Line 17.</p> <p><b>LINE 18</b> The taxpayer has an option of applying any part of the overpayment or the total amount of the overpayment as a credit on next year's return. Enter the desired credit on Line 18(a). The remainder, which will be refunded, should be entered on Line 18(b). If Line 18(a) is not completed, the entire overpayment will be refunded. <b>Please allow up to 12 weeks for the Department to process the refund.</b></p>																																										
<b>SIGNATURE(S)</b>	<p>You <b>MUST SIGN IN INK AND DATE</b> your return. If you are filing a joint return, both husband and wife must sign in ink and date the return even if only one of you had income. If you paid a preparer to complete this return, then the preparer must also sign in ink and date the return. The preparer must also provide their federal identification number, social security number or federal preparer tax identification number and complete address.</p>																																										